

**Amendments to the Specification**

***Please replace the paragraph beginning on page 1, line 15 with the following amended paragraph:***

One example of a device isolating process using the STI technology will be explained below with reference to Figs. 8 and ~~9~~ 8A – 8D and 9A – 9B.

***Please replace the paragraph beginning on page 9, line 11 with the following amended paragraph:***

Figs. 2A – 2D are Fig. 2 ~~is a process section~~ [[view]] views illustrating a measuring process according to the first embodiment;

***Please replace the paragraph beginning on page 9, line 19 with the following amended paragraph:***

Figs. 5A – 5D are Fig. 5 ~~is a sectional process~~ [[view]] views illustrating a method of manufacturing a semiconductor device, according to a second embodiment of the present invention;

***Please replace the paragraph beginning on page 10, line 1 with the following amended paragraph:***

Figs. 8A – 8D are Fig. 8 ~~is a sectional process~~ [[view]] views showing an example of a conventional method of manufacturing a semiconductor device; and

***Please replace the paragraph beginning on page 10, line 4 with the following amended paragraph:***

Figs. 9A – 9D are ~~Fig. 9~~ is a sectional process ~~[[view]]~~ views illustrating the example of the conventional method of manufacturing the semiconductor device.

***Please replace the paragraph beginning on page 11, line 27 with the following amended paragraph:***

A process for generating the TEG pattern, i.e., the measuring process according to the present embodiment will next be explained using ~~Fig. 2~~ Figs. 2A – 2D.

***Please replace the paragraph beginning on page 18, line 2 with the following amended paragraph:***

One embodiment of a method of manufacturing a semiconductor device, according to a second invention will next be explained with reference to ~~Figs. 5~~ Figs. 5A – 5D and 6.

***Please replace the paragraph beginning on page 18, line 5 with the following amended paragraph:***

Figs. 5A – 5D are ~~Fig. 5~~ is a cross-sectional process ~~[[view]]~~ views for describing a manufacturing process according to the present embodiment.

***Please replace the paragraph beginning on page 18, line 8 with the following amended paragraph:***

(1) A protective oxide film 502 and a silicon nitride film 503 are first formed on the surface of a silicon substrate 501 in a manner similar to the prior art (see Figs. 8A – 8D and 9A – 9B) ~~[[☐]see Figs. 8 and 9~~[[☐]]~~~~. These films 502 and 503 correspond to "coated films" employed in the present invention. Subsequently, a resist pattern 504 is formed on the surface of the silicon nitride film 503, and thereafter the silicon nitride film 503, the protective oxide film 502 and the silicon substrate 501 are sequentially etched. As a result, trenches 505 are formed (see Fig. 5(A)).

***Please replace the abstract with the following amended abstract:***

~~The present invention of a~~ A method of determining remaining film thickness in polishing process provides ~~can provide~~ a technology for controlling a polishing amount of CMP in a device isolating process with satisfactory accuracy regardless of the ratio between the area of each of device forming regions and that of each of trench regions, the type of abrasive, etc.